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HOUSE BILL 391

48TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2008

INTRODUCED BY

Ben Lujan

AN ACT

RELATING TO TAXATION; PROVIDING A DEDUCTION FROM GROSS RECEIPTS FOR DENTAL SERVICES PROVIDED TO MEDICAID PATIENTS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the Gross Receipts and Compensating Tax Act is enacted to read:

"~~[NEW MATERIAL]~~ DEDUCTION--GROSS RECEIPTS--DENTAL SERVICES TO MEDICAID PATIENTS.--Receipts from the provision of dental services to medicaid patients pursuant to Title 19 or Title 21 of the federal Social Security Act that are not otherwise deductible pursuant to another provision of the Gross Receipts and Compensating Tax Act may be deducted from gross receipts. For the purposes of this section, "dental services" means services that are provided by a dentist or dental hygienist licensed pursuant to the Dental Health Care Act and that are

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within the scope of that license."

Section 2. EFFECTIVE DATE.--The effective date of the provisions of this act is July 1, 2008.